

COUNTY OF YORK, VIRGINIA
Enterprise Funds
Combining Statement of Cash Flows
Year Ended June 30, 2000

	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Cash flows from operating activities:							
Operating income (loss)	\$ (85,701)	\$ (459,302)	\$ (24,622)	\$ (667,067)	\$ 333,048	\$ 2,210,957	\$ 1,307,313
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation	85,701	459,302	24,622	131,651	41,457	897,137	1,639,870
Amortization	-	-	-	5,214	-	5,606	10,820
Allowance for uncollectible accounts	-	-	-	2,963	147	(3,827)	(717)
Changes in assets and liabilities:							
Decrease (increase) in accounts receivable	-	-	-	99,217	(19,320)	49,384	129,281
Increase in issue costs	-	-	-	-	-	(168,192)	(168,192)
Decrease (increase) in due from other funds	-	-	-	(122)	41,403	(114,691)	(73,410)
Increase in accounts payable	-	-	-	100,923	209	154,361	255,493
Decrease in retainage payable	-	-	-	-	(123,930)	(452)	(124,382)
Increase in deposits payable	-	-	-	-	-	13,359	13,359
Increase in salaries, taxes and benefits payable	-	-	-	4,485	1,256	16,155	21,896
Decrease in accrued closure costs	-	-	-	(66,752)	-	-	(66,752)
Increase (decrease) in due to other funds	-	-	-	(20,000)	-	168	(19,832)
Increase (decrease) in accrued vacation and sick pay	-	-	-	2,796	(154)	16,933	19,575
Total adjustments	85,701	459,302	24,622	260,375	(58,932)	865,941	1,637,009
Net cash provided by (used in) operating activities	-	-	-	(406,692)	274,116	3,076,898	2,944,322
Cash flows from noncapital financing activities:							
Operating transfers in	10	-	-	1,000,000	-	1,133,797	2,133,807
Operating transfers out	-	-	-	-	-	(254,069)	(254,069)
Refund of Federal grant	-	-	-	-	-	(41,554)	(41,554)
Net cash provided by noncapital financing activities	10	-	-	1,000,000	-	838,174	1,838,184

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Cash flows from capital and related financing activities:							
Acquisition and construction of fixed assets	\$ -	\$ -	\$ -	\$ (110,846)	\$ (122,006)	\$ (6,092,536)	\$ (6,325,388)
Proceeds from issuance of long-term debt	-	-	-	-	-	9,400,000	9,400,000
Principal paid on long-term debt	-	-	-	(78,300)	-	(7,030)	(85,330)
Interest paid on long-term debt	-	-	-	(16,698)	-	(293,381)	(310,079)
Principal paid on capital lease	-	-	-	(105,834)	-	-	(105,834)
Interest paid on capital lease	-	-	-	(106,819)	-	-	(106,819)
Net cash used in capital and related financing activities	-	-	-	(418,497)	(122,006)	3,007,053	2,466,550
Cash flows from investing activities:							
Interest income	5	-	-	15,086	17,187	518,264	550,542
Net increase in cash and temporary investments	15	-	-	189,897	169,297	7,440,389	7,799,598
Cash and temporary investments at beginning of year	87	-	-	218,764	339,238	4,848,275	5,406,364
Cash and temporary investments at end of year	<u>\$ 102</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 408,661</u>	<u>\$ 508,535</u>	<u>\$ 12,288,664</u>	<u>\$ 13,205,962</u>